

**Connecticut State Board of Accountancy
Meeting Agenda**

Tuesday, August 5, 2014 – 10:00 A.M.

Second Floor Conference Room
30 Trinity St., Hartford, CT 06106
860-509-6179
sboa@ct.gov

OFFICE AND BOARD OPERATIONS AND ADMINISTRATION

1. **Action required** – Approve Minutes of the June 24, 2014 Board Meeting

EXAM AND LICENSING

2. **Action required – Industry, Government, or Self Employed Experience, and Other Applications**
 - a. **Lyndon Laemmerhirt** – Requesting confirmation if current experience would meet licensure requirements prior to taking the CPA exam
 - b. **Patrick Milnamow** – Initial CPA certificate and initial CPA license, industry experience
 - c. **Ashley Cousins** - Initial CPA certificate and initial CPA license, industry experience
 - d. **Anthony Spinnato** - Initial CPA certificate and initial CPA license, industry experience
 - e. **Peter Rovello** - Initial CPA certificate and initial CPA license, industry experience
 - f. **Alexa-Leigh Cognetta** - Initial CPA certificate and initial CPA license, industry experience
 - g. **Aaron Michael Heger** - Initial CPA certificate and initial CPA license, industry experience.
 - h. **David Danzak Jr.** - Initial CPA certificate and initial CPA license, industry experience.
3. **Review firm permits for approval**

PCAOB Inspection Reports Received – member comment on review

- Review date - July 1, 2014 **Insero & Company CPA's P.C.**
ParenteBeard LLC(2011)
ParenteBeard LLC (2012)
PricewaterhouseCoopers LLP
 - Prior Administration Address of PCAOB Reports
 - Overview of PCAOB Reports 2013-2014

4. Multiple CPE audit of licensees considerations

5. **EXAMINATION AND CPE EXTENSION**

- a. **Theodore J. Thomas** – Requesting an extension in CPE requirements for 6 months.
- b. **John F. Korn** – Requesting a 3 month extension to complete CPE.
- c. **Donarell Elder**- Requesting an extension of time to complete CPE. Initial request was denied at the June 24, 2014 board meeting.
- d. **Donald R. Sotherland** – Requesting an extension of time to complete CPE.
- e. **Glen J. Belush** – Requesting an extension of 60 days, August 31, 2014.
- f. **Scott Williams** – Requesting an extension till September 30, 2014 and waiver of fee for late completion of CPE
- g. **Bernard Teig** – Requesting waiver of penalty for completing CPE late.
- h. **Michael DesRoches** – Requesting 30 day extension of time to complete CPE.

OLD BUSINESS

6. Northeast Regional Meeting Recap and Considerations

- a. Department of Labor Audit Report
 - b. New Appointments Considerations
- 7. Proposed Revisions to Regulation
 - a. Typographical Errors and Accreditation Name
 - b. Commissions and Contingent Fees
- 8. Statutory Changes
 - a. Licensing Status
 - b. Definition of Attest and Mobility
 - c. Reference to AICPA, PCAOB, NASBA model rules
 - d. Borrowing Client Funds and Loans
 - e. Additional Definitions from UAA
 - f. Recusal Requirements
 - g. Safe Harbor Language UAA
 - h. 45 Day Rule Return of Client Records AICPA Model Rules
 - i. 50 State Survey Results
 - j. Fees
 - i. Reissue/ Duplicate Application
 - ii. Interstate Exchange Fees
- 9. Policy & Initiatives
 - a. Criminal Background Checks – Stephanie Sheff
 - b. CT CPA Society Intern Collaboration

NEW BUSINESS

- 10. AICPA Webcast regarding Peer Review Updates for State Boards of Accountancy
 - a. AICPA open invitation to attend a board meeting.

OTHER BUSINESS

- 11. Enforcement Cases
 - a. 2010151-3501- Gurdev S. Kaura v. Uday K. Patel
 - b. 2013-15 – Norma Cotrona v. Roland West
 - c. 2014-4 – Susan Garvey v. Michael P. Kroll
 - d. 2014-8 – Connecticut State Board of Accountancy v. Peter Rich
 - d. 2012-103782- Marie & George Bongirone vs. Michael Weinschel
 - e. 2013-14 – Robert A. Kramer v. Martin Goldberg
 - f. 2014-6 – Robert Maiolo v. Alfano & Co, LLC
 - g. 2014-5 – Community Health Network
 - h. 2014-2 – Helen Grysman v. Meyers, Harrison & PIA
 - i. 2010-833536 – Connecticut State Board of Accountancy v. Carol Wright
 - j. 2014-1 – Connecticut State Board of Accountancy v. Raymond J. Wright
 - k. 2013-28 – Elkin Uribe v. Theodore J. Thomas
 - l. 2010080-3430 – Shapiro & Epstein v. Charles Brush
 - m. 2014-16 – Connecticut State Board of Accountancy v. Jean Callan
 - n. 2014-7 – Connecticut State Board of Accountancy v. Thomas J. Demchak
 - o. 2013-47 – Frederick L. Dimella v. American Financial
 - p. 2013-41- Connecticut State Board of Accountancy v. David J. Fabrizi

PUBLIC COMMENT

Opportunity for members of the public to address the Board

Next scheduled meeting:

- ☐ Thursday, September 4, 2014 -10:00 AM- 2nd Floor, 30 Trinity Street, Hartford, CT